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Cc:

Subject: RE: partner statutes and FPAA

We can issue an FPAA and it will be binding on all taxable direct and indirect partners who have open statutes using the Form 872-i. See [Rhône-Poulenc v. Commissioner](#), 114 T.C. 533 (2000). The partnership has no statute. Section 6229 just operates to extend to a minimum expiration date each direct and indirect partner's section 6501 statute for tax attributable to partnership items. [Id.](#) The TMP can extend this minimum period for all partners under section 6229(b)(1)(B) as their agent. Alternatively, as apparently occurred here, each partner can extend the statute for himself as provided by section 6229(b)(1)(A). The Form 872-i has special language included to comply with the separate requirements of section 6229(b)(3) that partnership items be referenced in the extension agreement. See [Ginsburg v. Commissioner](#), 127 T.C. 75 (2006).